

SECTION 9

PROGRAM AUDITS AND MONITORING

AUDITS

All adult education-funded programs are held to audit standards. Programs are responsible to have a yearly audit of their adult education activities by an independent accounting firm. Audit results are submitted to the Utah State Office of Education and adjustments are made accordingly. Auditors use the State of Utah Legal Compliance Audit Guide to ensure that information reported to the Utah State Office of Education agrees with the student accounting system. (See Appendix M— State of Utah Legal Compliance Guide.)

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Accountants report on the following and submit findings to the Utah State Office of Education by September 15th annually.

1. Student Information

For each enrollee/participant selected: Student's name, student's gender, student's ethnicity, name of school, name of class, category of class (ABE, AHSC/ASE, or ESOL), name of instructor, entry and exit dates, attendance record, contact hours for each class, units of credit awarded, student's level code, and student's demographic code.

2. Total contact hours

For each enrollee/participant selected, obtain the student's attendance record, recalculate the number of contact hours for the enrollee and agree the hours to the student accounting system.

3. Total number of diplomas

For each selected enrollee/participant, verify that the diploma awarded is properly reported on the student's transcript. Match the number of diplomas on the student accounting system to the information reported to the Utah State Office of Education.

4. Number of GEDs

For each selected enrollee/participant, verify that the GED was properly awarded by the appropriate reporting on the student's transcript.

5. Number of level gains

For each selected enrollee, verify that the level gain(s) was properly awarded by verifying the Entering Functioning Level and that the student was post-tested as noted on the program's accounting records.

6. Credits earned

For each selected enrollee/participant, verify that the credit hour was properly awarded by the reporting on the student's transcript.

Program Monitoring

The Utah State Office of Education, Adult Education Services will perform annual program monitoring to determine the success of adult education programs. Local programs are evaluated based on a number of criteria. These monitorings may take the form of a USOE staff visit, a peer review, or contracted outside monitoring. Approximately one-third of the local programs will be monitored each year. (See Appendix H – Program Review Instrument.)

After state staff or others assigned to perform a program monitoring complete the required document with comments, the superintendent or CEO will receive commendations, recommendations, and findings as reported. Follow-up visits will be made to ensure that recommendations, findings, and/or quality of data are acted upon. It is expected that findings will be remedied.

Program monitoring results become a factor for determining continuing technical assistance, continuation of funding, and state-wide professional development projects.